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RICHARD W. WIEKING  
 CLERK, U.S. DISTRICT COURT  
 NORTHERN DISTRICT OF CALIFORNIA

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14 IN THE UNITED STATES DISTRICT COURT FOR THE  
 15 NORTHERN DISTRICT OF CALIFORNIA  
 16 SAN FRANCISCO DIVISION

17 PHOENIX COBALT CARINA, LLC, ) Case No. C-04-5142-MHP  
 18 a Partnership; LEASE MANAGEMENT )  
 19 ASSOCIATES, INC., as Tax Matters )  
 19 Partner and GUS CONSTANTIN and ) STIPULATED DISMISSAL, and  
 20 ANDREW CONSTANTIN, as Individual ) [Proposed] ORDER  
 20 Partners,

21 Petitioners,

22 v.

23 UNITED STATES OF AMERICA,

24 Respondent,

28 STIPULATED DISMISSAL

Phoenix Cobalt Carina, LLC v. US  
 Case No. C-04-5142

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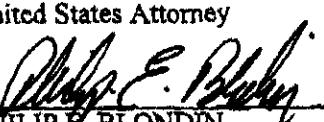
1 Petitioners - Phoenix Cobalt Carina LLC, Lease Management Associates Inc, Gus  
 2 Constantin, and Andrew Constantin - and Respondent United States of America, through their  
 3 respective attorneys, hereby stipulate and agree as follows:

4 1. On December 5, 2004, Petitioners initiated this action, seeking, *inter alia*, a  
 5 redetermination of the Notice of Final Partnership Administrative Adjustment  
 6 ("FPAA") issued by the Internal Revenue Service to Phoenix Cobalt Carina LLC  
 7 regarding its tax year ending September 30, 2000;  
 8 2. The parties hereby dismiss this action with prejudice;  
 9 3. Pursuant to 26 U.S.C. Section 6226(h), the FPAA, as described in paragraph 1  
 10 above, is deemed correct; and  
 11 4. The parties are to bear their own costs incurred in this action, including attorney's  
 12 fees and costs.

13 Dated this 21 day of November, 2005

14 Dated this 18 day of November, 2005

15 KEVIN V. RYAN  
 16 United States Attorney



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 18 JENNIFER D. AUCHTERLONIE  
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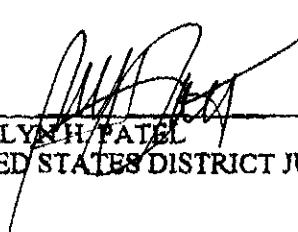
23 Attorneys for Petitioners



24 PURSUANT TO STIPULATION, IT IS SO ORDERED.

25 Dated this 23<sup>rd</sup> day of Nov, 2005.

26 MARILYN H. PATEL  
 27 UNITED STATES DISTRICT JUDGE



28 STIPULATED DISMISSAL